

COUNTY OF YORK, VIRGINIA
Statement of Activities
For the Year Ended June 30, 2005

Functions/Programs	Program Revenues				Net (Expenses) Revenue and Changes in Net Assets				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-type Activities	Total	School Division	Economic Development Authority
Primary government:									
Governmental activities:									
General government	\$ 2,935,520	\$ 57,907	\$ 104,723	\$ 2,323,493	\$ (449,397)	\$ -	\$ (449,397)	\$ -	\$ -
Judicial services	2,364,958	848,452	961,561	-	(554,945)	-	(554,945)	-	-
Public safety	20,785,091	310,781	3,355,275	186,321	(16,932,714)	-	(16,932,714)	-	-
Environmental and development services	3,371,442	904,135	460,859	-	(2,006,448)	-	(2,006,448)	-	-
Finance and planning	8,123,994	82,787	329,431	-	(7,711,776)	-	(7,711,776)	-	-
Education	36,804,422	491,438	318,893	494,000	(35,500,091)	-	(35,500,091)	-	-
Human services	7,616,519	120,518	4,701,934	-	(2,794,067)	-	(2,794,067)	-	-
General services	5,249,587	1,005,432	101,988	-	(4,142,167)	-	(4,142,167)	-	-
Community services	3,742,477	344,049	219,798	-	(3,178,630)	-	(3,178,630)	-	-
Interest and fiscal charges on noncurrent deb	3,139,152	-	-	-	(3,139,152)	-	(3,139,152)	-	-
Total governmental activities	94,133,162	4,165,499	10,554,462	3,003,814	(76,409,387)	-	(76,409,387)	-	-
Business-type activities:									
Sewer Utility	6,061,527	6,365,257	-	2,737,277	-	3,041,007	3,041,007	-	-
Water Utility	461,341	591,514	-	176,801	-	306,974	306,974	-	-
Solid Waste	4,298,743	3,151,283	-	-	-	(1,147,460)	(1,147,460)	-	-
Yorktown Revitalization	232,920	10,554	-	-	-	(222,366)	(222,366)	-	-
Sanitary Districts	578,398	-	-	-	-	(578,398)	(578,398)	-	-
Total business-type activities	11,632,929	10,118,608	-	2,914,078	-	1,399,757	1,399,757	-	-
Total primary government	\$ 105,766,091	\$ 14,284,107	\$ 10,554,462	\$ 5,917,892	(76,409,387)	1,399,757	(75,009,630)	-	-
Component units:									
School Division	\$ 103,102,780	\$ 3,184,426	\$ 51,993,529	\$ 1,660,145	-	-	-	(46,264,680)	-
Economic Development Authority	9,302,859	225,513	-	-	-	-	-	-	(9,077,346)
Total component units	\$ 112,405,639	\$ 3,409,939	\$ 51,993,529	\$ 1,660,145	-	-	-	(46,264,680)	(9,077,346)
General revenues:									
Taxes:									
Property taxes					65,900,330	-	65,900,330	-	-
Local sales and use taxes					7,564,266	-	7,564,266	-	-
Hotel and motel room taxes					2,857,007	-	2,857,007	-	-
Restaurant food taxes					3,962,278	-	3,962,278	-	-
Business license taxes					4,226,847	-	4,226,847	-	-
Motor vehicle licenses					1,291,961	-	1,291,961	-	-
Franchise taxes					652,046	-	652,046	-	-
Taxes on recordation and wills					1,619,933	-	1,619,933	-	-
Emergency telephone service taxes					728,098	-	728,098	-	-
Other local taxes					586,268	-	586,268	-	-
Payment from primary government					-	-	-	34,637,955	8,923,557
Shared intergovernmental revenues					-	-	-	9,306,537	-
Insurance recoveries					40,170	-	40,170	-	-
Unrestricted investment earnings					829,682	270,832	1,100,514	536,367	9,980
Miscellaneous					710,744	10,684	721,428	426,186	13,601
Transfers					(3,304,595)	3,304,595	-	-	-
Total general revenues and transfers					87,665,035	3,586,111	91,251,146	44,907,045	8,947,138
Change in net assets					11,255,648	4,985,868	16,241,516	(1,357,635)	(130,208)
Net assets, beginning - as restated					42,038,648	82,115,471	124,154,119	112,869,721	881,289
Net assets, ending					\$ 53,294,296	\$ 87,101,339	\$ 140,395,635	\$ 111,512,086	\$ 751,081

The accompanying notes are an integral part of the basic financial statements.